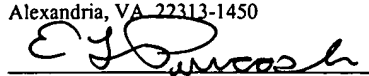
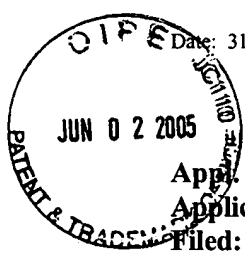


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IFW

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450


Attorney for Applicant



Date: 31 May 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

App. No.: 10/701,860
Applicant(s): Xu Zhu
Filed: November 5, 2003
Title: ULTRATHIN FORM FACTOR MEMS MICROPHONES AND MICROSPEAKERS

Art Unit: 2825
Examiner: Igwe U. Anya

Docket No.: DB001092-000

TRANSMITTAL LETTER

To: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

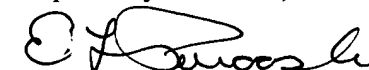
Enclosed for filing are the following:

Remarks to Examiner's Reasons for Allowance.

The Commissioner is hereby authorized to charge any underpayment or credit any overpayment to our Deposit Account No. 20-0888. A copy of this transmittal letter is enclosed.

Also enclosed is a return postcard. Please date stamp and mail the postcard to acknowledge receipt of the above-mentioned correspondence.

Respectfully submitted,



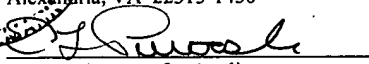
Edward L. Pencoske
Reg. No. 29,688
Thorp Reed & Armstrong, LLP
One Oxford Centre, 14th Floor
Pittsburgh, PA 15219-1425
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Date: 31 May 2005

Attorneys for Applicant

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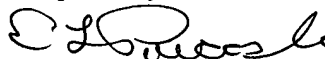
Art Unit: 2825
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Docket No.: DB001092-000

REMARKS TO EXAMINER'S REASONS FOR ALLOWANCE

Applicant believes that the Statement of Reasons for Allowance in this case is improper as it merely copies one or more limitations of the claims into the reasons for allowance. While applicant believes that the claims are allowable, applicant does not agree patentability resides in any one limitation or that each feature is required for patentability.

Respectfully submitted,



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